

025 TRANSIENT LODGING DEDUCTION CODES for Form TPT-1, Schedule A**CITIES: 044 – 144 - 244**

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

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	STATE BUSINESS CODES	CITY BUSINESS CODES
General Deduction Codes:		
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-62- 111-116-144-213- 214- 244- 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code ("A.A.C.") rule R15-5-2011)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 41-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
Specific Deduction Codes:		
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 26, 41, 36)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 - 111 - 144 - 214 -244
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 36)	25	N/A
701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 36)	25	44 – 144 - 244
704 - TR LODG: EXEMPT SERVICES (p. 36)	25	44 – 144 - 244

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	STATE BUSINESS CODES	CITY BUSINESS CODES
718 - TR LODG: LODGING obtained at START for <i>MORE THAN 29 Days</i> (p. 36)	25	N/A
629 - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 36)	25	N/A
648 - TR LODG: SERVICE COMMISSIONS (p. 36)	25	44 – 144 - 244

CITY SPECIFIC TRANSIENT LODGING DEDUCTION CODES:

***THE FOLLOWING CODE MAY ONLY BE TAKEN
IN THE SPECIFIC CITIES LISTED:***

		CITY BUSINESS CODE
<u>CITY SPECIFIC CODE:</u> 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES <u>CITIES:</u> CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485

LEGEND of ABBREVIATIONS:

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

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LEGEND of ABBREVIATIONS (continued):**TELEC:** TELECOMMUNICATIONS (CLASSIFICATION)**TR LODG or TRANS LODG:** TRANSIENT LODGING (CLASSIFICATION)**TRANSPO:** TRANSPORTING (CLASSIFICATION)**TX:** TAX**UTIL:** UTILITIES or UTILITIES CLASSIFICATION**USGOV:** UNITED STATES GOVERNMENT**BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:****CODE BUSINESS CATEGORY****004 UTILITIES****005 COMMUNICATIONS****006 TRANSPORTING****009 PUBLICATION****010 JOB PRINTING****011 RESTAURANTS AND BARS****012 AMUSEMENT****015 CONTRACTING - PRIME****017 RETAIL****019 SEVERANCE - METALLIFEROUS MINING****029 USE TAX****049 JET FUEL TAX****051 JET FUEL USE TAX****315 MRRA AMOUNT****STATE ONLY BUSINESS CODES:****CODE BUSINESS CATEGORY****002 MINING-NONMETAL****007 PRIVATE (RAIL) CAR****008 PIPELINE****013 COMMERCIAL LEASE****014 PERSONAL PROPERTY RENTAL****025 TRANSIENT LODGING****026 USE TAX-UTILITIES****041 MUNICIPAL WATER****053 RENTAL CAR SURCHARGE (MAR)****055 RENTAL CAR SURCHARGE (PMA)****129 USE TAX DIRECT PAYMENTS****153 RENTAL CAR SURCHARGE-STADIUM (MAR)****912 E911 PREPAID WIRELESS**

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES